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# A Dilemma in the Profession:

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## Should Additional Education Beyond the Baccalaureate Degree be Required?

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By Nancy O'Rourke Tang

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AICPA members will be asked in late Fall 1987 to vote on several bylaw amendments resulting from the *Report of the Special Committee on Standards of Professional Conduct* for Certified Public Accountants, commonly referred to as the "Anderson Report" [AICPA, 1986]. While there are many significant issues included in the report, the question of an educational requirement beyond the baccalaureate degree has prompted many inquiries from practitioners to their academic colleagues. The recommendations the AICPA membership will be asked to vote on are presented in the report, *Plan to Restructure Professional Standards* [AICPA, 1987], chaired by Marvin Strait.

Although each of the bylaw amendments proposed is important, and in some cases, controversial, many questions have arisen about the proposed amendment to require 150 semester hours of education. In the section "Requirements for Admission to Membership," the bylaw amendment that the AICPA membership will be asked to vote on is:

[Persons] applying for membership after the year 2000 [must] have completed an educational program consisting of a baccalaureate degree or its equivalent and 30 semester hours of additional education. [Strait, AICPA 1987, p. 49]<sup>1</sup>

The intent of the bylaw amendment as presented in the Strait report is:

... The adoption now of such a requirement is intended to reinforce the Institute's longstanding commitment to, and promotion of, the postbaccalaureate education program as a basic requirement for entering the profession; to encourage licensing jurisdictions to adopt such a requirement as a condition for licensing CPAs; and to encourage institutions of higher education to establish the required programs. [Strait, AICPA 1987, p. 45]

The proposed additional education clearly creates a dilemma in the profession. Many arguments appear on both sides of the issue, and new points seem to continually surface. In the paragraphs that follow, some of the points that are of concern to certain individuals in the profession, and which may not have occurred to readers in their consideration of the issue, will be discussed.

It is important to clarify that the AICPA bylaw amendment proposal relates only to the requirements for membership in the AICPA. The amendment would not impose the requirements on states, who have licensing authority. Also, the proposal would be effective after the year 2000, which would provide time for states to change their licensing laws if they deemed such a change is necessary.

Arguments for the proposal include:

- The requirement will send a clear signal to states that such a requirement is recommended by the profession.
- Preparation for a profession should include academic preparation beyond a baccalaureate degree, as is the case in preparing for other professions such as medicine and law.
- There is increased need at entry level for a broad general education, particularly in analytical thinking, problem solving, ethics and logic, and oral and written communication skills.
- The demand for a broader base of knowledge for entry into the profession is necessary because of the expansion of accounting theory, the increased complexity of business issues, the scope of services to be offered within the profession, and the increased numbers of specific standards.
- Many students who receive a baccalaureate degree recognize that the minimum hours required for graduation are not sufficient and are earning hours beyond those required.

Arguments against the proposal include:

- Some states might be motivated by the AICPA recommendation to alter their statutes to require the additional education, but there is no assurance that **all** states would do so.
- The present wording of the recommendation does not adequately indicate the desired direction of the additional hours. The most commonly cited needs heard by academicians from practitioners are for improved education in written and oral communications, in problem identification and decision-making, in ethics, and analytical skills. However, the proposed requirement may result in a bias toward additional accounting hours rather than general education hours.
- The recommendation does not address the question of when additional education is most appropriate and, importantly, most effective.

<sup>1</sup>This statement reflects the changes in wording of the original bylaw amendment in the Strait report as voted on by the AICPA Council.

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- While the recommendation is aimed at those preparing to sit for the Uniform CPA Examination, it is likely that accounting programs preparing students for entry into accounting positions in industry and government will also be affected. A four-year exit program for those desiring an accounting degree but not preparing for the CPA Examination and public accounting must remain.

If asked to characterize the reaction to this dilemma, the term ambivalent would certainly describe many AICPA members. However, it is important to remember that the vote of each AICPA member will be important and that no decision, which results in no vote, is not a professional choice. It is important that careful consideration be given to this issue. A dilemma — as difficult and perplexing as it may be — can be resolved with thoughtful consideration and the commitment to make a decision followed by the exercise of professional responsibility in the form of a vote. Ω

## REFERENCES

American Institute of Certified Public Accountants, Report of the Special Committee on Standards of Professional Conduct for Certified Public Accountants, *Restructuring Professional Standards to Achieve Professional Excellence in a Changing Environment*, George D. Anderson, Chairman (1986).  
 ——— *Plan to Restructure Professional Standards*, A. Marvin Strait, Chairman (1987).



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